

SPORTS SHINKO (USA) CO., LTD.
TRIAL BALANCE (USD)
FOR THE TWELVE PERIODS ENDING DECEMBER 31, 2004

Jan. - Dec., 2004

14130 UFJ
14150 B/KHAWAII
16600 DUE TO/FROM AFFILIATE
20610 INITIAL FUNDING-IC NP
26876 OTHER LIAB
31020 COMMON STOCK
31040 A-P-I-C
33040 PRIOR YRS RE
33050 ALLOCATED YTD EARNINGS
44820 OTHER INCOME
66280 MISCELLANEOUS EXPENSE
80010 EXTRAORDINARY GAIN/(LOSS)
83550 CORPORATE TAX
83580 INHABITANT TAX - INCOME

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Exhibit 33

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10/11/05 at 16:44:12.07

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Sports Shinko (USA), Co., Ltd.
General Ledger
For the Period From May 1, 2004 to May 31, 2004

Filter Criteria includes: Report order is by ID. Report is printed with Truncated Transaction Descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
1000 Wells Fargo Account	5/1/04			Beginning Balance			
	5/31/04		GENI	Interest Income			
	5/31/04			Current Period Change			
	5/31/04			Ending Balance			
1050 Bank of Hawaii	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1450 Prepaid/Deposits	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1500 La Costa Const Receivable	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1550 La Costa Receivable	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1700 Encinitas Receivable	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1802 Greenelefe (Japan) Receiva	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1802a Greenelefe Receivable	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1803 Greenelefe (Japan) Int Rec	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1806 Hawaii (Japan) Receivable	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1806H Int Hawaii (Japan) Receiv	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1850 Investment in Subsidiaries	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			
1900 Property/Equipment	5/1/04			Beginning Balance			
	5/31/04			Ending Balance			

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